

levy occupation taxes; providing for the bringing of suit for the collection of such taxes due; fixing the venue thereof, and declaring an emergency."

Referred to Committee on Revenue and Taxation.

#### EXTENDING SYMPATHY FOR ILLNESS OF HON. HENRY SACKETT.

Mr. Carson offered the following resolution:

Whereas, We have received a message that our fellow-member Hon. Henry Sackett is critically ill at his home in Coleman; and

Whereas, His services as a leader and adviser on important legislative matters will be greatly missed; therefore, be it

Resolved, That we extend to him and his family our sympathy in his illness and wish him a speedy recovery, and that a copy of this resolution be wired to Coleman.

Signed—Thrasher, Russell of Trinity, Carson, Stewart of Edwards.

The resolution was read second time and was adopted.

#### ADJOURNMENT.

On motion of Mr. Simpson, the House, at 10 o'clock a. m. adjourned until 10 o'clock a. m. next Monday.

#### SECOND DAY.

(Monday, May 21, 1923.)

The House met at 10 o'clock a. m., pursuant to adjournment, and was called to order by Speaker Seagler.

The roll was called and developed the fact that there was not a quorum present.

Mr. Burmeister moved a call of the House for the purpose of securing a quorum, and the call was duly seconded.

The Speaker then directed the Doorkeeper to close the main entrance to the Hall and instructed the Sergeant-at-Arms to lock all other doors leading from the Hall, and stated that no member would be permitted to leave the Hall without written permission from the Speaker.

On motion of Mr. Burmeister, the House, by unanimous consent, agreed to stand at ease until 2 o'clock p. m. today, and all members present were placed on honor to return at that hour.

The House reconvened at 2 o'clock

p. m. and was called to order by the Speaker.

The roll was called and the following members were present:

Abney.	Lane.
Amsler.	LeMaster.
Arnold.	McBride.
Atkinson.	McDaniel.
Avis.	McFarlane.
Baker of Milam.	Martin.
Baker of Orange.	Mathes.
Barker.	Maxwell.
Beasley.	Melson.
Bell.	Merritt.
Bonham.	Montgomery.
Bryant.	Moore.
Burmeister.	Morgan
Cable.	of Liberty.
Carpenter	Morgan
of Dallas.	of Robertson.
Carpenter	Pate.
of Matagorda.	Patterson.
Carson.	Perdue.
Carter of Hays.	Pinkston.
Coffee.	Pool.
Covey.	Price.
Culp.	Purl.
Davenport.	Quaid.
Davis.	Quinn.
DeBerry.	Rice.
Dinkle.	Robinson.
Downs.	Rogers.
Driggers.	Russell
Duffey.	of Callahan.
Dunlap.	Russell of Trinity.
Dunn.	Sanford.
Durham.	Satterwhite.
Edwards.	Shearer.
Faubion.	Shires.
Fields.	Simpson.
Finlay.	Smith.
Frnka.	Sparkman.
Fugler.	Stell.
Gipson.	Stevens.
Green.	Stewart
Greer.	of Edwards.
Hardin	Stewart
of Kaufman.	of Galveston.
Harris.	Stiernberg.
Henderson	Storey.
of Marion.	Teer.
Henderson	Thompson.
of McLennan.	Thrasher.
Hendricks.	Vaughan.
Howeth.	Wallace.
Irwin.	Wells.
Jennings.	Wessels.
Johnson.	Williamson.
Kemble.	Winfree.
Lackey.	Young.
Laird.	
	Absent.
Baldwin.	Bobbitt.
Barrett.	Carter of Coke.
Bird.	Chitwood.

Collins.	McKean.
Cowen.	McNatt.
Crawford.	Miller.
Dielmann.	Patman.
Dodd.	Pope.
Hardin of Erath.	Potter.
Harrington.	Rowland.
Houston.	Stewart of Jasper.
Hughes.	Stewart of Reeves.
Hull.	Strickland.
Jacks.	Stroder.
LeSturgeon.	Sweet.
Lewis.	Turner.
Loftin.	Westbrook.
Looney.	Wilmans.
McDonald.	Wilson.

Absent—Excused.

Blount.	Lusk.
Jones.	Merriman.
Lamb.	Sackett.

A quorum was announced present.

Prayer was offered by Rev. J. C. Mitchell, Chaplain.

On motion of Mr. Burmeister, the Sergeant-at-Arms was instructed to bring in all absentees within the city and to wire all members absent, unexcused, that the House will order them brought in unless they report present immediately.

#### LEAVES OF ABSENCE GRANTED.

The following members were granted leaves of absence on account of sickness:

Mr. Jones for today and tomorrow, on motion of Mr. Quaid.

Mr. Lamb for today and remainder of this session, on motion of Mr. Russell of Trinity.

Mr. Sackett for today and indefinitely, on motion of Mr. Barker.

Mr. Blount for today and indefinitely, on motion of Mr. Dunlap.

The following members were granted leaves of absence on account of important business:

Mr. Davenport and Mr. LeSturgeon for last week, on motion of Mr. Simpson.

Mr. Lackey for last week, on motion of Mr. Thrasher.

Mr. Dunlap for last Friday and Saturday, on motion of Mr. Russell of Trinity.

#### BILLS ORDERED NOT PRINTED.

On motion of Mr. Quaid, Senate bills Nos. 1 and 2 were ordered not printed.

#### HOUSE BILLS ON FIRST READING.

The following House bills, introduced today, were laid before the House, read severally first time, and referred to the appropriate committees, as follows:

By Mr. Baldwin:

H. B. No. 37, A bill to be entitled "An Act amending Article 7355 of the Revised Civil Statutes of the State of Texas of 1911, by adding thereto after Section 40 a new section to be known as Section 41, imposing an occupation tax upon all retail dealers in and vendors or dispensers of soft drinks, the amount of tax to be determined according to the number of inhabitants of cities and towns in the State of Texas where such business is carried on; providing that counties and incorporated cities, towns and villages in this State shall have power and authority to collect a tax equal to one-half the amount of the State tax; making certain exemptions from the provisions hereof; providing penalty for failure to pay such tax; authorizing suit for the collection of such taxes and penalties, fixing the venue of such suits, and declaring an emergency."

Referred to Committee on Revenue and Taxation.

By Mr. Culp:

H. B. No. 38, A bill to be entitled "An Act to amend Article 7355, Title 126, Revised Civil Statutes of Texas, 1911, by adding thereto Sections 41 and 42, relating to occupation taxes on manufacturers or distributors at wholesale of bottled beer, coca-cola, soda water or other bottled soft drinks; also on manufacturers or distributors at wholesale of bottled beer, coca-cola, soda water or other bottled soft drinks, containing 5 per cent or more of any substitute for sugar, such as saccharine or artificial sweeteners, and declaring an emergency."

Referred to Committee on Revenue and Taxation.

By Mr. Carpenter of Dallas:

H. B. No. 39, A bill to be entitled "An Act to require the teaching of the Constitution of the United States and of this State, including the study of and devotion to American institutions and ideals in all the public schools and colleges."

Referred to Committee on Revenue and Taxation.

By Mr. Lackey:

H. B. No. 40, A bill to be entitled "An Act levying an occupation tax on persons, firms or corporations engaged in the occupation of maintaining billboards; defining the term billboard, maintaining billboards; and providing that the occupation tax so levied shall be three cents per square foot."

Referred to Committee on Revenue and Taxation.

By Mr. Cable:

H. B. No. 41, A bill to be entitled "An Act prescribing the method of the county tax collector making remittances to the State Treasurer or any other State officer, board, commission or employe of the State, and inhibiting the payment of exchange on any such remittances; providing that liability shall not cease until actual receipt of money, and declaring an emergency."

Referred to Committee on Revenue and Taxation.

By Mr. Baker of Orange:

H. B. No. 42, A bill to be entitled "An Act to establish and maintain a State School of Correspondence at Austin, Texas; to provide for all courses of study by correspondence that supply the needs of Texas people; to provide for the appointment of an executive board for same and prescribe their duties; to provide for the appointment of members of the faculty, prescribe their duties and provide for the salaries of members of said faculty, and declaring an emergency."

Referred to Committee on Revenue and Taxation.

By Mr. Smith:

H. B. No. 43, A bill to be entitled "An Act providing for the collection of delinquent occupation, franchise, inheritance and insolvent taxes, and other money due the State, and providing a means for collecting such taxes; repealing all laws in conflict with this act, and declaring an emergency."

Referred to Committee on Revenue and Taxation.

By Mr. Melson:

H. B. No. 44, A bill to be entitled "An Act levying an occupation tax on all individuals, companies, corporations or associations engaged in the business of severing natural resources from the soil or water, except oil, within this State; providing for the collection and

disposition of said tax, requiring all individuals, companies, corporations or associations engaged in such business to file certain statements and reports with the State Comptroller of Public Accounts; fixing a penalty for failure to file said statements and reports; making it the duty of the State Comptroller of Public Accounts to enforce the provisions of this act, and declaring an emergency."

Referred to Committee on Revenue and Taxation.

By Mr. Melson:

H. B. No. 45, A bill to be entitled "An Act repealing the act passed by the Thirty-eighth Legislature at its Regular Session, approved January 31, 1923, the same being House bill No. 17, entitled 'An Act requiring the Board of Water Engineers and the State Reclamation Engineer, in conformity to the statutes determining their powers and duties, to make, and cause to be made, and report to the Governor an adequate topographic and hydrographic survey of the stream watersheds of the State, to the end that flood control, water conservation and economic utilization in reclamation development may be made practicable, advancing all such work as found feasible in accordance with the relative importance to the public welfare; directing the order in which said survey and reports shall be made; providing for an appropriation to carry out the provisions of this act, and declaring an emergency.'"

Referred to Committee on Revenue and Taxation.

By Mr. Moore:

H. B. No. 46, A bill to be entitled "An Act to amend Section 3 of Chapter 137, Acts of the Regular Session of the Thirty-seventh Legislature, describing additional ground to be purchased as a campus of the University of Texas, and by adding to said Chapter 137 a section to be known as Section 11a, providing for the sale of all property heretofore purchased by the University Land Acquisition Board, which is not included in the territory described in this act, and declaring an emergency."

Referred to Committee on Revenue and Taxation.

By Mr. Martin, Mr. Russell of Callahan, Mr. Storey, Mr. Covey and Mr. Avis:

H. B. No. 47, A bill to be entitled

"An Act making an appropriation out of the Special Game, Fish and Oyster Fund for the establishment and maintenance of a fish hatchery at Seymour, Baylor county; providing for the expenditure of said funds, and declaring an emergency."

Referred to Committee on Appropriations.

#### ENDORISING CHILD WELFARE CONVENTION.

Mr. Quaid offered the following resolution:

Whereas, Hon. Jas. J. Davis, Secretary of Labor, has called a convention to meet at Moose Hart, Illinois, in the month of June, 1923, and discuss questions involving child labor, and problems incident thereto;

Whereas, Texas is becoming an industrial State and needs a revision of her child labor laws; now, therefore, be it

Resolved by the House of Representatives, That we indorse the calling of the convention to consider questions involving child welfare, and hereby respectfully request our State officials to co-operate with the purposes of said convention in so far as is consistent with other official duties placed upon them.

The resolution was read second time and was adopted.

#### PROVIDING FOR APPOINTING JOINT CONFERENCE COMMITTEE.

Mr. Melson offered the following resolution:

H. C. R. No. 2, Providing for joint conference committee.

Whereas, There is a discrepancy of approximately \$10,000 between the appropriations and revenues of the State for the ensuing two years; and

Whereas, There is such a diversity of opinion both in and out of the Legislature as to the proper course to be pursued that there is grave danger of adjournment without having reached any solution; and

Whereas, The deficit will be so great by the fall and winter of 1923 that entire collection of taxes for the year will not extinguish it; the asylums and State institutions will run on credit at a great loss; the State employes and teachers in the schools must go unpaid or cash their warrants at a discount, and a real calamity will menace the good name and credit of Texas; therefore, be it

Resolved by the House of Representa-

tives, the Senate concurring, That a joint conference committee on the "Welfare of the State" be at once appointed by the Lieutenant Governor and the Speaker of the House to consider ways and means of overcoming the deficit. That said committee hear the plans and proposals of members having suggestions to make; confer with the Governor and heads of departments, and, after considering the good of the entire public, report its recommendations along with such bills and resolutions as will, when adopted, remove and overcome the discrepancy, and avoid the growing deficit in the State's Treasury. That said committee be composed of five members from each house, and that they meet, organize and report with all possible promptness and dispatch.

Signed—Melson, Shearer, Atkinson, Lackey, Hardin of Kaufman, Durham, Coffee, Cable, Howeth, McBride.

The resolution was read second time.

On motion of Mr. Davenport, the resolution was laid on the table subject to call.

#### RELATING TO COLLECTING CERTAIN LOANS MADE BY STATE.

Mr. Cable offered the following resolution:

H. C. R. No. 4, Relating to certain loans by the State.

Whereas, In the year 1918 the Legislature of the State of Texas did by appropriate act authorize a loan of approximately four hundred thousand (\$400,000) dollars for certain drought-stricken counties of this State; and

Whereas, There is at this time owing to the State of Texas approximately one hundred ninety-three thousand, one hundred and thirty-six (\$193,136) dollars on this loan by twenty counties of the State; and

Whereas, Said counties have recovered financially; therefore, be it

Resolved by the House of Representatives of the State of Texas, the Senate concurring, That the Attorney General of this State be instructed to take such action, legal or otherwise, as may be necessary and proper to collect this money for the State.

Signed—Cable, Price.

The resolution was read second time.

On motion of Mr. Satterwhite, the resolution was referred to the Committee on State Affairs.

## HOUSE BILL NO. 33 ON SECOND READING.

The Speaker laid before the House, on its second reading and passage to engrossment,

H. B. No. 33, A bill to be entitled "An Act to preserve and protect the wild fur-bearing animals of this State; declaring wild fur-bearing animals to be the property of the State; providing for the issuance of trappers' licenses, and the disposition of the license fees; defining offenses and prescribing penalties for the violation thereof, and making it the duty of the Game, Fish and Oyster Commissioner and his deputies to enforce the provisions of this act; repealing all laws in conflict herewith, and declaring an emergency."

The bill was read second time.

Mr. Dinkle moved that the bill be set as a special order for 10 o'clock a. m. next Tuesday.

Mr. Storey moved as a substitute that the bill be set as a special order for 10 o'clock a. m. next Wednesday.

Question first recurring on the motion of Mr. Storey, it prevailed.

## HOUSE BILL NO. 9 ON SECOND READING.

The Speaker laid before the House, on its second reading and passage to engrossment,

H. B. No. 9, A bill to be entitled "An Act levying and providing for the payment of a State occupation tax on the mining or production of sulphur by any method, system or manner, within this State; requiring reports to be made and records to be kept by those engaged in the business, and providing for the inspection thereof by certain public officials, their employes or representatives; prescribing penalties for the failure to comply with provisions of this act; providing for the payment of interest, penalties and costs by certain officials; fixing the venue therefor and the compensation of officials for said services; repealing House bill No. 328 passed at the Regular Session of the Thirty-eighth Legislature, levying an occupation tax on the production of sulphur, and declaring an emergency."

The bill was read second time.

Mr. Culp offered the following amendments to the bill:

Amend House bill No. 9 by striking out all preceding the enacting clause and insert in lieu thereof the following:

"A bill to be entitled 'An Act levying

and providing for the payment of a State occupation tax on the mining or production of sulphur by any method, system or manner, within this State; requiring reports to be made and records to be kept by those engaged in the business and providing for the inspection thereof by certain public officials, their employes or representatives; prescribing penalties for failure to comply with provisions of this act; providing for the payment of interest and penalties on delinquent taxes due hereunder; providing for suits to enforce the collection of delinquent taxes, interest, penalties and costs by certain officials; fixing the venue therefor and the compensation of officials for said services; repealing House bill No. 328, passed at the Regular Session of the Thirty-eighth Legislature, levying an occupation tax on the production of sulphur, and declaring an emergency.'"

Amend House bill No. 9 by striking out all after the enacting clause and insert in lieu thereof the following:

Section 1. Each and every person who owns, controls, manages, leases or operates any sulphur mine or mines, wells or shafts, or who produces sulphur by any method, system or manner, within this State, shall make quarterly on the first days of January, April, July and October of each year a report to the Comptroller of Public Accounts, sworn to by such person before an officer authorized to administer oaths in this State, or if such person be other than an individual, so sworn to by its president, secretary or other duly authorized officer, on such forms as said Comptroller shall prescribe, showing the total amount of sulphur produced during the quarter next preceding, and at the time of making said report shall pay to the Treasurer of the State of Texas an occupation tax for the quarter beginning on said date an amount equal to twenty cents per ton of two thousand two hundred and forty pounds each on the total amount of sulphur produced by such person in this State during said quarter; provided, if for any reason the Comptroller of Public Accounts is not satisfied with any report so received he may require additional or supplemental reports containing information and data upon such matters as he may need or deem necessary to ascertain the true and correct amount of all taxes due from such person or concern, which additional or supplemental reports shall be made under oath as above provided.

Sec. 2. The occupation tax provided to be paid hereby shall begin with the taking effect of this act and the first payment shall be calculated from the date of the taking effect of this act up to the beginning of the quarter provided for in Section 1 hereof. And the amount of tax to be paid for the first full quarter after this act shall have become effective shall be ascertained by taking the total amount of sulphur produced for the quarter immediately preceding the beginning of said full quarter. Should any person subject to the occupation tax herein levied begin business after the beginning of the quarter as herein provided, the amount of tax which said person shall pay for the first quarter immediately succeeding the quarter in which business was begun shall be ascertained by taking the total amount of the sulphur produced in the last quarter, dividing the same by the number of days such person was engaged in such business during said preceding quarter and multiplying the quotient by 90.

Sec. 3. Each and every person subject to the payment of the occupation tax levied and required to be paid by this act shall cause to be made and to be kept and preserved a full and complete record of all sulphur produced in this State during the time so engaged in its production, all of which record shall be open at all times to official inspection and examination of the Comptroller of Public Accounts, or the Attorney General, or any employe or representative of such Comptroller or Attorney General. Any person failing to keep such record or records as herein required shall forfeit to the State of Texas as a penalty any sum not less than five hundred (\$500) dollars, nor more than fifteen hundred (\$1500) dollars, payable to the State of Texas, and each ten (10) days failure to keep such records shall constitute a separate offense and subject the offender to additional penalties.

Sec. 4. Any person or concern mentioned in Section 1 of this act failing to pay the tax levied in said section within thirty days after same is due and payable, shall pay to the State as a penalty an additional amount equal to ten per cent of the taxes due and such tax and penalty shall draw interest at the rate of six per cent per annum from the date until paid.

Sec. 5. It shall be the duty of the Attorney General, or any district or county attorney, at the direction of the

Attorney General, to bring suit in behalf of the State in any court of competent jurisdiction in this State to recover the amount of taxes, penalties and interest past due and payable by any person affected by this act. The officer bringing the suit shall be entitled to retain ten per cent of the amount of the judgment as compensation for his services; provided that the county or district attorney shall not be required to account for or report any such compensation as fees of office, but the same shall be in addition to all other compensation and over and above any maximum or excess fees allowed by law; provided that where any suit is prosecuted by the Attorney General in conjunction with a district or county attorney the fees shall be equally divided between such officers.

Sec. 6. The word "person," as used in this act, shall include persons, firms, partnerships, companies, corporations, associations, common law trusts, those operating under a declaration of trust, or other concern by whatever name known or howsoever organized, formed or created.

Sec. 7. If any section, portion, clause or sentence of this act should be held unconstitutional or invalid, for any reason, the remainder of the act shall nevertheless remain in force and effect.

Sec. 8. The act of the Thirty-eighth Legislature, Regular Session, effective June 13, 1923, the same being House bill No. 328, and being an act levying an occupation tax on the production of sulphur, is hereby in all things repealed.

Sec. 9. The fact that the State Treasury is in a depleted condition creates an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each house be suspended, and that this act shall take effect and be in force from and after its passage, and said rule is hereby suspended, and it is so enacted.

On motion of Mr. Davenport, further consideration of the bill was postponed until 10 o'clock a. m. tomorrow.

#### HOUSE BILL NO. 15 ON SECOND READING.

The Speaker laid before the House, on its second reading and passage to engrossment,

H. B. No. 15, A bill to be entitled "An Act providing for the collection of registration fees upon all instruments evidencing the organization of concerns other than private corporations, de-

signed to conduct any business, or acquire, or hold, any property without full individual liability upon the part of all members and holders of interests therein, and for the collection of annual excise taxes from all such concerns, and declaring an emergency."

The bill was read second time.

On motion of Mr. Maxwell, further consideration of the bill was postponed until 2 o'clock p. m. tomorrow.

#### HOUSE BILL NO. 18 ON SECOND READING.

The Speaker laid before the House, on its second reading and passage to engrossment,

H. B. No. 18, A bill to be entitled "An Act to amend Article 7382, Chapter 2, Title 126, of the Revised Civil Statutes of the State of Texas, providing for a graduated increase of gross receipts on telephone companies and providing for reports to be made as now provided by law and records preserved, and declaring an emergency."

The bill was read second time and was passed to engrossment.

#### HOUSE BILL NO. 20 ON SECOND READING.

The Speaker laid before the House, on its second reading and passage to engrossment,

H. B. No. 20, A bill to be entitled "An Act levying an occupation tax upon the right and privilege of producing gas in this State by taking same from the earth: defining the words 'person,' 'market value' and 'gas'; levying such tax against those engaged in such production; requiring reports to be made in order to ascertain the amount of said tax due the State; prescribing penalties for failure to comply with this act; requiring reports to be made and requiring said tax to be paid within a certain time; making necessary provisions for carrying into effect and accomplishing its purpose; amending Article 7383, Chapter 2, Title 126, of the Revised Civil Statutes of 1911, as amended, and declaring an emergency."

The bill was read second time.

Mr. Harris offered the following (committee) amendment to the bill:

Amend House bill No. 20, page 1, line 36, by striking out the word "produced" and insert in lieu thereof the words "marketed for commercial purposes."

Mr. Satterwhite moved that further

consideration of the bill be postponed indefinitely.

Question recurring on the amendment, it was adopted.

Mr. Culp offered the following (committee) amendment to the bill:

Amend House bill No. 20 by striking out 3 per cent and insert 2 per cent.

The amendment was adopted.

Mr. Culp offered the following amendments to the bill:

Amend House bill No. 20, page 2, lines 39 and 40, subsection 8, by striking out all of Section 8 and insert the following: "(8) The word 'gas' as used in this act means natural gas taken from the earth."

Amend subsection 9, page 3, line 3, by striking out the word "oil" and insert the word "gas."

Amend House bill No. 20, page 2, subsection 3, line 12, after the words "any such," by striking out the word "oil" and insert the word "gas."

Amend House bill No. 20, Section 3, line 9, by striking out the word "oil" and insert "gas."

The amendments were severally adopted.

Mr. Simpson offered the following amendment to the bill:

Amend House bill No. 20, page 3, line 3, by changing the word "owning" to "owing."

The amendment was adopted.

Mr. Culp offered the following amendment to the bill:

Amend House bill No. 20, page 3, line 12, by striking out the word "oil" and insert "gas."

The amendment was adopted.

Question recurring on the motion to postpone indefinitely, it prevailed.

Mr. Culp moved to reconsider the vote by which the bill was postponed indefinitely, and asked to have the motion to reconsider spread on the Journal.

Mr. Burmeister called up the motion to reconsider and moved to table the motion.

Question recurring on the motion to table, it prevailed.

#### SENATE BILL NO. 1 ON SECOND READING.

The Speaker laid before the House, on its second reading and passage to third reading,

S. B. No. 1, A bill to be entitled "An Act making an appropriation to pay the contingent expenses of the Third

Called Session of the Thirty-eighth Legislature and to supplement the appropriation to pay the contingent expenses of the Second Called Session of the Thirty-eighth Legislature, said Third Called Session being convened May 16, 1923, by proclamation of the Governor, and declaring an emergency."

The bill was read second time and was passed to third reading.

#### SENATE BILL NO. 2 ON SECOND READING.

The Speaker laid before the House, on its second reading and passage to third reading,

S. B. No. 2, A bill to be entitled "An Act making an appropriation to pay the per diem pay of members and the per diem pay of officers and employees of the Third Called Session of the Thirty-eighth Legislature of the State of Texas, convened May 16, 1923, by proclamation of the Governor, and declaring an emergency."

The bill was read second time and was passed to third reading.

#### BILL RE-REFERRED.

On motion of Mr. Quaid, House bill No. 35 was withdrawn from the Committee on Appropriations and referred to the Committee on Revenue and Taxation.

#### RELATING TO HOUSE BILL NO. 32.

Mr. Purl raised a point of order on the report of the Committee on Insurance, on House bill No. 32, on the ground that there was not a quorum of the committee present when the bill was reported out.

The Speaker sustained the point of order and ordered the bill recommitted.

#### RELATING TO CERTAIN OIL TAX BILL.

Mr. Williamson offered the following resolution:

H. C. R. No. 3, Relating to certain oil tax bill.

Whereas, Article 7377, Chapter 2, Title 126, Revised Civil Statutes of the State of Texas, 1911, amended by the Thirty-eighth Legislature, 1923, provided for a report of the total number of gallons of gasoline and gasoline substi-

tute, as there defined, which was sold in the State of Texas; and

Whereas, A penalty of one cent per gallon for failure to file said report at the proper time, and a penalty of ten per cent of each month delinquent; and

Whereas, Under the ruling of the Attorney General the taxes levied under aforesaid Article 7377, as amended, would require the payment of four cents per gallon where the Legislature only intended to levy a one-cent tax; and

Whereas, Said bill is now in full force and effect and the Comptroller of the State of Texas is demanding a report to be filed by the 25th day of May, 1923, and threatens to assess a penalty as aforesaid; and

Whereas, The Second Called Session of the Thirty-eighth Legislature has passed an amendment to the aforesaid Article 7377, as amended, which said bill passed by two-thirds majority vote and is now awaiting the action of the Governor to approve or disapprove said bill as so amended; therefore, be it

Resolved by the House of Representatives, the Senate concurring, That the Comptroller of this State is hereby requested to await the action of the Governor of the State of Texas on this bill as amended during the Second Called Session and until the Governor's action has been reported, the said Comptroller shall not assess any penalty whatsoever for failure to make report as demanded under the amendment to Article 7371, as amended by the Thirty-eighth Legislature at its general session.

The resolution was read second time and was adopted.

#### ADJOURNMENT.

On motion of Mr. Lackey, the House, at 5:10 o'clock p. m., adjourned until 10 o'clock a. m. tomorrow.

#### APPENDIX.

#### STANDING COMMITTEE REPORTS.

The following committees have filed favorable reports on bills as follows:

Appropriations—Senate bills Nos. 1 and 2.

Revenue and Taxation—House bills Nos. 26, 27, 20, 18, 9, 15 and 30.